

# **EXHIBIT 22**

# Merchant & Gould

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May 21, 2010

Andrew N. Stein  
**Goodwin Procter LLP**  
The New York Times Building  
620 Eighth Avenue  
New York, NY 10018

**Via E-mail**

Re: ePlus, Inc. v. Lawson Software, Inc.  
Case No.: 09-620 (REP)  
M&G No.: 16391.0001USZA

Dear Andrew:

I write in response to your letter I received last night regarding L0415816. Please identify each SKU you assert should be included and identify exactly where that SKU product is accused of infringing in ePlus's Initial Infringement Expert Report of Alfred C. Weaver, filed on May 5, 2010.

Yours very truly,



Rachel C. Hughey